

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF FLORIDA  
MIAMI DIVISION

IN RE: REQUEST FOR JUDICIAL  
ASSISTANCE FROM THE NATIONAL  
TAX COURT IN BUENOS AIRES,  
ARGENTINA IN THE MATTER OF  
TRANSPORTADORA DE ENERGIA S.A.  
V. INTERNAL REVENUE SERVICE

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CASE NO.

**DECLARATION OF SENIOR TRIAL COUNSEL KATERINA OSSENOVA**

I, Katerina Ossenova, pursuant to 28 U.S.C. § 1746, declare as follows:

1. I am a Senior Trial Counsel at the U.S. Department of Justice, Civil Division, Office of Foreign Litigation, Office of International Judicial Assistance. I make this declaration upon information and belief based upon the attached exhibits and communications received from the National Tax Court in Buenos Aires, Argentina (“Argentine Court”). I make this declaration in support of the Government’s request, pursuant to 28 U.S.C. § 1782(a), for an Order appointing me Commissioner for the purpose of obtaining bank records from Banco Santander International.
2. In connection with a judicial proceeding in the Argentine Court, captioned *Transportadora de Energia S.A. v. Internal Revenue Service*, Foreign Reference Number 1792/2022, the Court issued a Letter of Request seeking information from Banco Santander International. A true and correct redacted copy of the Letter of Request, received from the Argentine Court by the Office of International Judicial Assistance on April 17, 2023, is attached as Exhibit 1.
3. The specific information requested by the Argentine Court is reflected in a subpoena addressed to Banco Santander International, which the United States intends to serve (in

substantially similar format) upon my appointment as Commissioner. A copy of the proposed subpoena is attached as Exhibit 2.

4. In order to assist the Argentine Court in obtaining the requested information, I respectfully request that this Court enter the proposed Order attached to the Application appointing me Commissioner.

No previous application for the relief sought herein has been made.

I declare under penalty of perjury that the foregoing is true and correct.

WHEREFORE, the United States respectfully requests that this Court enter the attached Order.

Washington, D.C.  
May 4, 2023

/s/ Katerina Ossanova  
Katerina Ossanova  
Senior Trial Counsel